

TEST # 3FORMS INCLUDED: **1040, IDAHO FORM 40, FORMS 39R, 44, CG, 68R AND 69R****FORM 1040**

First Name, Initial and Last Name:

Social Security Number:

Home address:

City, State and Zip:

Do you want \$1.00 to go to the presidential campaign fund:

Filing Status:

Dependent: #1

Name:

SSN:

Relationship:

No. of months:

Qualifying child for child

Tax credit:

Number of boxes checked on 6a:

No. of children living with you:

Total number of exemptions:

Line 8a Taxable interest:

Line 8b Tax-exempt interest:

Line 10 State Income refund:

Line 13 Capital gain or loss:

Line 20b Social Security benefits:

Line 22 Total income:

Line 37 Adjusted gross income:

Line 39 a Prime 65 or older

TEST O OLYMPICS**400-00-5903****121 TORCH ST****BOISE ID 83702****YES****QUALIFYING WIDOW(ER)****WENDY OLYMPICS****400-00-5005****Daughter****12****X****1****1****2****35548****34444****100****33265****3000****71913****71913****Yes****IDAHO AMOUNT OVERPAID:****832****IDAHO ESTIMATED TAX FOR 2006****800****IDAHO REFUND :****32****Taxpayers Occupation:****Investment Specialist**

2005

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box. ☐

See instructions, page 6 for the reasons for amending and enter the number. ☐

For calendar year 2005, or fiscal year beginning _____, ending _____ **A R F W M**

PLEASE PRINT OR TYPE	Your first name and initial		Last name		Your Social Security Number (required)	
	Spouse's first name and initial		Last name		Spouse's Social Security Number (required)	
	Mailing address					<input type="checkbox"/> Taxpayer deceased in 2005
	City	State	Zip Code	<input type="checkbox"/> Spouse deceased in 2005		

Do you need Idaho income tax forms mailed to you next year? ☐ Yes ☐ No

Filing status If filing married joint or separate return, enter spouse's name and social security number above.

1. ☐ Single
2. ☐ Married filing joint return
3. ☐ Married filing separate return
4. ☐ Head of household
5. ☐ Qualifying widow(er)

6. Exemptions Enter the same number claimed on federal return.

- a. ☐ Yourself
 - b. ☐ Spouse
 - c. ☐ Other dependents
 - d. ☐ Total exemptions
- If parents, or someone else, can claim you (or your spouse) as dependents, enter "0."

Election campaign fund

I want \$1 of my income tax to go to the Idaho Election Campaign Fund (\$2 on joint return).

	7. Yourself	8. Spouse	7. Yourself	8. Spouse
Constitution	<input type="checkbox"/>	<input type="checkbox"/>	Republican	<input type="checkbox"/>
Democratic	<input type="checkbox"/>	<input type="checkbox"/>	No Specific	<input type="checkbox"/>
Libertarian	<input type="checkbox"/>	<input type="checkbox"/>	None	<input type="checkbox"/>
Natural Law	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

ATTACH PAYMENT HERE	INCOME. See instructions, page 6.					
	9. Enter your federal adjusted gross income from federal Form 1040, line 36; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Attach a complete copy of your federal return.			9	00	
	10. Additions from Form 39R, Part A, line 7. Attach Form 39R.			10	00	
	11. Total. Add lines 9 and 10.			11	00	
	12. Subtraction from Form 39R, Part B, line 22. Attach Form 39R.			12	00	
	13. TOTAL ADJUSTED INCOME. Subtract line 12 from line 11.			13	00	
	If you have an NOL and are electing to forego the carryback period, check here. <input type="checkbox"/>					
	TAX COMPUTATION. See instructions, page 6.					
	ATTACH STATE W-2 COPIES HERE	Standard Deduction For Most People	14. CHECK—	a. If age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse		
			b. If blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse			
c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 20 and 40. <input type="checkbox"/>						
Single or Married filing Separately: \$5,000		15. Itemized deductions. Attach federal Schedule A. Federal limits apply.	15	00		
		16. All state and local income or general sales taxes included on federal Schedule A, line 5	16	00		
Head of Household: \$7,300		17. Subtract line 16 from line 15. If you do not use federal Schedule A, enter zero.	17	00		
		18. Standard deduction. See instructions, page 7, if you checked any box on line 14.	18	00		
Married filing Jointly or Qualifying Widow(er): \$10,000		19. Subtract the LARGER of line 17 or 18 from line 13. If less than zero, enter zero.	19	00		
		20. Multiply \$3,200 by the number of exemptions claimed on line 6d. Federal limits apply.	20	00		
		21. Taxable income. Subtract line 20 from line 19. If less than zero, enter zero.	21	00		
	22. Tax from tables or rate schedule. See instructions, page 34.	22	00			

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN.

23. Tax amount from line 22.			23		00
CREDITS. Limits apply. See instructions, page 8.					
24. Income tax paid to other states. Attach Form 39R and a copy of the other state return(s).	24		00		
25. Credit for contributions to Idaho educational entities	25		00		
26. Credit for contributions to Idaho youth and rehabilitation facilities	26		00		
27. Total business income tax credits from Form 44, Part I, line 14. Attach Form 44.	27		00		
28. TOTAL CREDITS. Add lines 24 through 27.			28		00
29. Subtract line 28 from line 23. If line 28 is more than line 23, enter zero.			29		00
OTHER TAXES. See instructions, page 9.					
30. Fuels tax due. Attach Form 75.			30		00
31. Sales/Use tax due on mail order, Internet, and other nontaxed purchases			31		00
32. Total Tax from recapture of income tax credits from Form 44, Part II, line 10. Attach Form 44.			32		00
33. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER.			33		00
34. Permanent building fund. Check the box if you are receiving Idaho public assistance payments.			34		10 00
35. TOTAL TAX. Add lines 29 through 34.			35		00
DONATIONS. See instructions, page 9.					
36. I wish to donate to the Nongame Wildlife Conservation Fund.			36		00
37. I wish to donate to the Children's Trust Fund/Child Abuse Prevention.			37		00
38. I wish to donate to the Idaho Guard and Reserve Family Support Fund.			38		00
39. TOTAL TAX PLUS DONATIONS. Add lines 35 through 38.			39		00
PAYMENTS and OTHER CREDITS. See instructions, page 9.					
40. Grocery credit. \$20 per person claimed on line 6d			40		00
41. Additional grocery credit. \$15 per person 65 or older claimed on line 14a			41		00
42. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39R.			42		00
43. Special fuels tax refund Gasoline tax refund Attach Form 75.			43		00
44. Idaho income tax withheld. Attach Form(s) W-2.			44		00
45. 2005 Form 51 payment(s) and amount applied from 2004 return			45		00
46. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 40 through 45.			46		00
TAX DUE or REFUND. See instructions, page 10.					
If line 39 is more than line 46, GO TO LINE 47. If line 39 is less than line 46, GO TO LINE 50.					
47. TAX DUE. Subtract line 46 from line 39.			47		00
48. Penalty Interest from the due date Enter total			48		00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account.					
49. TOTAL DUE. Add lines 47 and 48. Make check or money order payable to the Idaho State Tax Commission.			49		00
50. OVERPAID. Line 46 minus lines 39 and 48. This is the amount you overpaid.			50		00
51. REFUND. Amount of line 50 to be refunded to you.			51		00
52. ESTIMATED TAX. Amount of line 50 to be applied to your 2006 estimated tax.			52		00
53. DIRECT DEPOSIT. See instructions, page 11.					
Routing No.			Account No.		
Type of			Account:		
Checking			Savings		
AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.					
54. Total tax due (line 49) or overpayment (line 50) on this return			54		00
55. Refund from original return plus additional refunds			55		00
56. Tax paid with original return plus additional tax paid			56		00
57. Amended tax due or refund. Add lines 54 and 55 and subtract line 56.			57		00
Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.					
SIGN HERE	Your signature		Date	Paid preparer's signature	
	Spouse's signature (if a joint return, BOTH MUST SIGN)		Daytime phone	Address and phone number	

2005

IDAHO BUSINESS INCOME TAX CREDITS AND CREDIT RECAPTURE

FORM 44
EFO00006
7-22-05_v5

Month Day Year For calendar year 2005, or fiscal year beginning 05 ending	Month Day Year Name(s) as shown on return Social Security Number or EIN
--	---

PART I — BUSINESS INCOME TAX CREDITS

		Credit Allowed	Carryover
1. Investment tax credit. Attach Form 49.	▪ 1		▪
2. Credit for production equipment using post-consumer waste	▪ 2		▪
3. Promoter-sponsored event credit	▪ 3		
4. Credit for qualifying new employees. Attach Form 55.	▪ 4		▪
5. Credit for Idaho research activities. Attach Form 67.	▪ 5		▪
6. Broadband equipment investment credit. Attach Form 68.	▪ 6		▪
7. Incentive investment tax credit. Attach Form 69.	▪ 7		▪
8. Corporate headquarters investment tax credit. Attach Form 80.	▪ 8		▪
9. Corporate headquarters real property improvement tax credit. Attach Form 81. ..	▪ 9		▪
10. Corporate headquarters new jobs tax credit. Attach Form 82.	▪ 10		▪
11. Small employer investment tax credit. Attach Form 83.	▪ 11		▪
12. Small employer real property improvement tax credit. Attach Form 84.	▪ 12		▪
13. Small employer new jobs tax credit. Attach Form 85.	▪ 13		▪
14. Total business income tax credits allowed. Add lines 1 through 13.	▪ 14		

PART II — TAX FROM RECAPTURE OF INCOME TAX CREDITS
Tax from recapture of:

1. Investment tax credit. Attach Form 49R.	▪ 1	
2. Broadband equipment investment credit. Attach Form 68R.	▪ 2	
3. Incentive investment tax credit. Attach Form 69R.	▪ 3	
4. Corporate headquarters investment tax credit. Attach Form 80R.	▪ 4	
5. Corporate headquarters real property improvement tax credit. Attach Form 81R.	▪ 5	
6. Corporate headquarters new jobs tax credit. Attach Form 82R.	▪ 6	
7. Small employer investment tax credit. Attach Form 83R.	▪ 7	
8. Small employer real property improvement tax credit. Attach Form 84R.	▪ 8	
9. Small employer new jobs tax credit. Attach Form 85R.	▪ 9	
10. Total tax from recapture of income tax credits. Add lines 1 through 9.	▪ 10	

2005

IDAHO SUPPLEMENTAL SCHEDULE

For Form 40, Resident Returns Only

FORM 39R
TC39R1
5-20-05_v2

For calendar year 2005, or fiscal year beginning _____, ending _____

Name(s) as shown on return

Social Security Number

A. Additions. See instructions, page 19.

1. Federal net operating loss carryover included in line 9, Form 40	1	00
2. Capital loss carryover incurred outside the state before becoming an Idaho resident	2	00
3. Non-Idaho state and local bond interest and dividends	3	00
4. Idaho college savings account withdrawal	4	00
5. Bonus depreciation. Attach computations.	5	00
6. Other additions. Attach explanation.	6	00
7. Total additions. Add lines 1 through 6. Enter on line 10, Form 40.	7	00

B. Subtractions. See instructions, page 19.

1. Idaho net operating loss carryover	1	00
Idaho net operating loss carryback	1	00
2. State income tax refund if included in federal income	2	00
3. Interest from U.S. Government obligations	3	00
4. Insulation of Idaho residence	4	00
5. Alternative energy devices deduction.		
Year Acquired Type of Device Total Cost Percent		
a. 2005 \$ X 40% = 5a 00		
b. 2004 \$ X 20% = 5b 00		
c. 2003 \$ X 20% = 5c 00		
d. 2002 \$ X 20% = 5d 00		
e. Add lines 5a through 5d.	5e	00
6. Child/dependent care. Attach federal Form 2441 or 1040A, Schedule 2.	6	00
7. Social security and railroad benefits, if included in federal income	7	00
8. Retirement benefits deduction. Complete Section C.	8	00
9. Technological equipment donation	9	00
10. Idaho capital gains deduction. Attach Form CG.	10	00
11. Adoption expenses	11	00
12. Idaho medical savings account. Contributions Interest Financial institution Account number	12	00
13. Idaho college savings program	13	00
14. Maintaining a home for the aged and/or developmentally disabled	14	00
15. Idaho lottery winnings, less than \$600 per prize	15	00
16. Income earned on a reservation by an American Indian	16	00
17. Health insurance premiums	17	00
18. Long-term care insurance	18	00
19. Worker's compensation insurance	19	00
20. Bonus depreciation. Attach computations.	20	00
21. Other subtractions. Attach explanation.	21	00
22. Total subtractions. Add lines 1 through 4 and 5e through 21. Enter on line 12, Form 40.	22	00

C. Retirement Benefits Deduction. See instructions, page 23, for qualified retirement benefits.

1. If single enter \$23,268, or if married filing jointly enter \$34,902	1	00
2. Federal Railroad Retirement benefits received	2	00
3. Social Security benefits received	3	00
4. Line 1 minus lines 2 and 3. If less than zero enter zero.	4	00
5. Qualified retirement benefits included in federal income.	5	00
6. Enter the smaller of line 4 or 5 here and on line 8, Part B.	6	00

2005

IDAHO CAPITAL GAINS DEDUCTION

(See instructions for qualifying Idaho property.)

FORM CG
TC00091
9-21-04

Name(s) as shown on return	Social Security Number

1. List qualifying capital gains and losses, not included on lines 2 through 5 below.

a. Description of property and Idaho location	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Sales price	e. Cost or other basis	f. Gain or (loss)

2. Qualifying capital gain from sale of personal residence from federal Schedule D	2
3. Qualifying capital gain or (loss) from installment sales. Attach federal Form 6252.	3
4. Qualifying capital gain or (loss) from sales of business property. Attach federal Form 4797.	4
5. Qualifying capital gain or (loss) from partnerships, S corporations, estates or trusts	5
6. Add amounts in column f of line 1 and lines 2 through 5.	6
7. Qualifying capital loss carryover. See instructions.	7
8. Net gain or (loss). Subtract line 7 from line 6.	8
9. If line 8 is a gain, multiply line 8 by 60%.	9
10. Capital gain net income included in federal adjusted gross income. See instructions.	10
11. Enter the smaller of line 9 or 10 here and on line 10, Part B, Form 39R or line 6, Part B, Form 39NR.	11

FORM 68R
TC68R05
6-10-05_v2

7. Recapture percentage from table, page 2				
8. Tentative recapture tax. Multiply line 4 by line 7.				
9. Add line 8, columns A through E.				
10. Pass-through share of credit recapture from S corporations, partnerships, estates or trusts				
11. Add lines 9 and 10.				
12. Credit recapture distributed to shareholders, partners or beneficiaries				
13. Enter the portion of original credit on line 4 not used to offset tax in any year. Do not include the amount of credit transferred. Do not enter more than line 11. Any unused credit on this line cannot be used as a carryover.				
14. Add lines 12 and 13.				
15. Recapture of broadband equipment investment credit. Subtract line 14 from line 11. Enter here and on Form 44, Part II, line 2. Do not use this amount to reduce current year's broadband equipment investment credit computed on Form 68.				

RECAPTURE OF IDAHO INCENTIVE INVESTMENT TAX CREDIT

FORM 69R
TC69R05
7-05-05_v2

For calendar year _____, or fiscal year beginning _____	Month _____ Day _____ Year _____	ending _____	Month _____ Day _____ Year _____
Name(s) as shown on return _____			Social Security Number or EIN _____

PART I -- IDENTIFY PROPERTY THAT CEASED TO QUALIFY AS IDAHO INCENTIVE INVESTMENT TAX CREDIT PROPERTY

Properties	Property Description
A	
B	
C	
D	
E	

PART II -- ORIGINAL IDAHO INCENTIVE INVESTMENT TAX CREDIT

	Properties				
	A	B	C	D	E
1. Date property was placed in service					
2. Cost or other basis					
3. Incentive ITC rate	%	%	%	%	%
4. Original credit. Multiply line 2 by line 3.					
5. Date property ceased to qualify					
6. Number of full years between the date on line 1 and the date on line 5					

PART III -- COMPUTATION OF RECAPTURE TAX

7. Recapture percentage from table, page 2				
8. Tentative recapture tax. Multiply line 4 by line 7.				
9. Add line 8, columns A through E.				
10. Pass-through share of credit recapture from S corporations, partnerships, estates or trusts				
11. Add lines 9 and 10.				
12. Credit recapture distributed to shareholders, partners or beneficiaries				
13. Enter the portion of original credit on line 4 not used to offset tax in any year. Do not include the amount of credit transferred. Do not enter more than line 11. Any unused credit on this line cannot be used as a carryover.				
14. Add lines 12 and 13.				
15. Recapture of incentive investment tax credit. Subtract line 14 from line 11. Enter here and Form 44, Part II, line 3. Do not use this amount to reduce current year's incentive investment tax credit computed on Form 69.				